

EILEEN M. DECKER  
United States Attorney  
SANDRA R. BROWN  
Assistant United States Attorney  
Chief, Tax Division  
CHARLES PARKER (Cal. Bar No. 283078)  
Assistant United States Attorney  
Federal Building, Suite 7211  
300 North Los Angeles Street  
Los Angeles, California 90012  
Telephone: (213) 894-2740  
Facsimile: (213) 894-0115  
E-mail: charles.parker@usdoj.gov

Attorneys for the United States of America

UNITED STATES DISTRICT COURT  
CENTRAL DISTRICT OF CALIFORNIA  
WESTERN DIVISION

UNITED STATES OF AMERICA,

Petitioner,

v.

BRIAN McKNIGHT,

Respondent.

Case No. CV 16-1189 FMO (Ex)

NOTICE TO RESPONDENT AND  
ORDER TO SHOW CAUSE

Redacted Version

Based on the Petition for Judicial Approval of Internal Revenue Service Levy Upon a Principal Residence; the Memorandum of Points and Authorities; and the Declaration in Support, the Court finds that Petitioner has established its *prima facie* case for judicial approval of an Internal Revenue Service (“IRS”) levy on the principal residence of Brian McKnight (“Respondent”) located at [REDACTED] Chatsworth, California (the “principal residence”), legally described in the Los Angeles County Recorder’s Office as:

[REDACTED]

to sell the principal residence and apply the proceeds to Respondent's 2008 through 2012 income tax liabilities.

IT IS HEREBY ORDERED that copies of the following documents shall be served on Respondent by personal service or certified mail.

1. This Order; and

2. The Petition, Memorandum of Points and Authorities, and Declaration.

Service may be made by any employee of the IRS or the United States Attorney's Office.

IT IS FURTHER ORDERED that Respondent has 21 days from the date this order is served to file a written objection to the petition with the Clerk of the District Court and mail a copy of the objection to Petitioner.

IT IS FURTHER ORDERED that Respondent's objection may raise the following defenses: (1) the underlying tax liability has been satisfied; (2) Respondent has other assets from which the liability can be satisfied; and (3) the IRS did not follow the applicable laws or procedures pertaining to the levy. However, Respondent is not permitted to challenge the merits underlying the tax liability.

IT IS FURTHER ORDERED that Respondent appear before the District Court of the United States for the Central District of California, at the following date, time address, and show cause why the Court should not enter an order approving the IRS administrative levy on the principal residence.

Date: April 28, 2016

Time: 10:00 a.m.

Courtroom: 22, 5<sup>th</sup> Floor

Address: 312 North Spring Street, Los Angeles, California, 90012

IT IS FURTHER ORDERED that all motions and issues raised by the pleadings will be considered on the return date of this Order. Only those issues timely raised by motion or brought into controversy by the responsive pleadings and supported by sworn statements filed within 21 days after service of this Order will be considered by the

Court. All allegations in the Petition not contested by such responsive pleadings or by sworn statements will be deemed admitted.

IT IS FURTHER ORDERED that if Respondent fails to file an objection to the Petition within 21 days of service of this order, or if Respondent fails to appear before the Court as instructed, the Court may enter an Order approving the IRS levy on the principal residence.

IT IS FURTHER ORDERED that, in the event Respondent files an objection to the Petition, the United States has seven days after being served with the objection to file a reply.

IT IS SO ORDERED.

Date: February 29, 2016

/s/ Fernando M. Olguin

United States District Judge

Respectfully presented,

EILEEN M. DECKER  
United States Attorney  
SANDRA R. BROWN  
Assistant United States Attorney  
Chief, Tax Division

/s/  
CHARLES PARKER  
Assistant United States Attorney

Attorneys for the United States of America